subject index

12 months ended December 1978

Accounting methods and periods
- Accrual-basis
  - self-insured corporation. 78:668.
- At-risk rules
  - master record leases. 78:120.
  - percentage depletion. 78:338.
- Cash basis
  - 12-month prepayment of rent allocable to two years. 78:309.
- Change of method
  - Sec. 481 adjustment. 78:461.
- Change of period
  - loss in preceding year and automatic change. 78:95.
- Conformity rule, see "Inventories, LIFO."
- Installment sales
  - contingent sales price problem. 78:592.
  - manufacturers and wholesalers. 78:730.
  - sale of receivables prior to adoption of method. 78:143.
  - sale to family trust with independent trustee followed by resale. 78:496, 670.
  - Sec. 453 election, irrevocability. 78:630.
  - year of sale payments. 78:556.
- Leases, accounting for. 78:522.
- LIFO, see "Inventories."
- Long-term contract reporting. 78:462.
- Reserve method for refundable bottle deposits. 78:695.
- Sec. 482
  - interest income can be "created." 78:177.
  - parent's guarantee of sub.'s loans. 78:148.

Affiliated corporations
- See "Consolidated returns."

Basis
- Borrowed foreign currency devalued. 78:629.
- Carryover basis rules
  - community property subject to. 78:561.
  - depreciable property, valuation of. 78:670.
- Decedents' estates, successive, planning for. 78:145.
- Estimated future subdivision development costs. 78:591.
- Recapture provision on Sec. 334(b)(2) liquidation. 78:96.
- Sec. 334(b)(2)
  - **Kimbell-Diamond** rule. 78:440.
  - "phantom" corp., use of. 78:667.

Capital gains and losses
- Alternative tax and estate's charitable deduction. 78:679.
- Effective tax rate, gains. 78:585.
- Foreclosure, abandonment, and settlement, the effects on mortgagors. 78:68.
- Holding period. 78:625.
- '78 Act provisions. 78:680, 756.
- Short sales, creating an ordinary deduction. 79:273.
- Voluntary conveyance of property to mortgagee is sale. 78:439.
- Worthless securities. 78:102.

Charitable contributions
- Annuity trust vs. unitrust. 78:593.
- Corporations, avoiding 5% limit. 78:589.
- Private foundation, see "Private foundations."

Consolidated returns
- Adjustment rules, accelerating sub.'s income. 78:727.
- CRCO rules
  - new Sec. 382(a). 78:340.
  - "old members." 78:341.
- Personal holding companies, treatment of dividends. 78:728.
- Recent developments. 78:132.
- Subsidiary status when stock is pledged. 78:279.

Corporate divisions
- See "Reorganizations and corporate divisions."

Corporations
- Athletes, incorporation of. 78:478.
- Collapsible, foreign. 78:589.
- Controlled
  - reallocation of income. 78:533.
- GmbHs and SRLs, tax status of. 78:231.
- Reasonable compensation, effect of hedge agreements. 78:534.
- Subchapter C procedures, complying with. 78:231.
- Subchapter S, see "Subchapter S corporations."

Credits against tax
- Foreign taxes paid
  - Canadian withholding on 1977 interest income. 78:226.
  - carryback adjustment, tentative. 78:339.
  - contested taxes, treatment of. 78:225.
  - credit reduced by foreign subsidiary. 78:563.
  - oil taxes as foreign "income" or "in lieu of" taxes. 78:252, 398.
  - Sec. 861 regs., planning. 78:388.
  - Sec. 905(c), fluctuating exchange rates. 78:225.
- Investment
  - computer software. 78:729.
  - not allowed to lessee acquiring leased property from lessor. 78:570.
  - pass through to multiple lessees. 78:225.
  - recapture resulting from basis reduction. 78:532.
  - Sec. 38 property
    - greenhouses. 78:57.
    - property partially owned by exempt org. and municipality. 78:565.
- New housing credit. 78:571.
- New jobs credit. 78:335, 336, 535.

Deferred compensation plans
- ERISA
  - alienation of retirement benefits, final regs. 78:244.
  - annual return regs. 78:490.
  - audit exemption and remedial amendment period. 78:39.
  - benefits and contributions
    - advantages of accelerating contributions. 78:464.
    - employer's deduction for prior service cost. 78:43.
    - sole proprietorship and successor corp. as commonly controlled businesses. 78:96.
    - timely, Sec. 404(a)(6). 78:143.
  - discrimination disqualification for. 78:762.
  - distributions, timing. 78:279.
  - ESOP
    - contributions maximized by profit-sharing plan credit carryovers. 78:97.
  - final regs. 78:260.
  - forms, see "Forms in use."
  - H.R. 10 plans. 78:142, 272, 461, 500, 751.
  - individual retirement plans. 78:41, 229, 314, 751.
    - post-retirement death benefits. 78:38.
  - lump sum distributions ('76 Act). 78:97, 531.
  - PBGC annual reports. 78:46.
  - professional corporations, retirement plans for. 78:674.
- Nonqualified cash deferred plans. 78:644.
- Spotlighted. 78:615, 679.

Dependents
- Child support, attribution of by custodial parent's spouse. 78:373.

Depreciation
- Class life ADR
  - automated systems approach. 78:17.
  - recent changes, effective date. 78:458.
- Fixtures, on by lessor. 78:761.
- Historic structures, rehabilitation expenditures. 78:42.
- Leases, alternative methods for. 78:522.
- Sec. 179, property converted from personal to business use. 78:123.

DISC
- Filing requirements, final regs. 78:244.
- '76 Act changes. 78:324.

Employees' plans and trusts
- See "Deferred compensation plans."

Employment taxes
- Self-employment tax, limited partner's share of income or loss. 78:232.
- Withholding
  - back pay award. 78:760.
  - fringe benefits. 78:671.
  - saving taxes with "totalization agreements." 78:147, 730.
  - Sec. 83 property. 78:726.
  - taxes accrued prior to acquisition, liability of owner. 78:432.

ERISA
- See "Deferred compensation plans."

Estate planning
- Income in respect of decedent
  - deferred compensation. 78:224.
  - funding marital bequest with. 78:535.
  - itemized deduction for estate tax paid. 78:565.
- Recent developments. 78:150, 206, 287, 346.

Estate tax
- Administration expense
  - interest on decedent's obligations. 78:180.
  - underwriter's discount. 78:566.
- Carryover basis rules
  - community property subject to. 78:561.
  - depreciable property, valuation of. 78:670.
- Claims vs. estate. 78:630.
- Flower bonds
  - deciding whether to buy. 78:593.
  - offsetting gains. 78:279.
  - purchased under power of attorney. 78:694.
  - valued on basis of estate tax. 78:371.
- Forms, see "Forms in use."
- Interspousal gifts, planning for. 78:401.
- Inter vivos gifts, advantages of. 78:43.
- Medical expenses, deductibility of under Sec. 213 as Sec. 2053 claim. 78:59.
- Notes, valuation of. 78:529.
- '76 Act
  - closely held business interests. 78:405.
- Sec. 2013 credit. 78:271.
- Sec. 2037
  - employment contract as "transfer." 78:251.
- Sec. 6166. 78:586.

Estates and trusts
- See "Trusts and estates."

Exempt income
- Accident and health plans
  - disability retirement. 78:590.
- Expiration of stock warrants. 78:580.
- Private educational foundations. 78:588.
- Sec. 103, industrial development bonds. 78:595.

The contents of *TTA* from the date of inception (Jan. 1970) are indexed in the Accountants' Index, a publication of the American Institute of Certified Public Accountants.

Exempt organizations
Business leagues. 78:679.
Charities, the form and substance of their regulation. 78:536.
'76 Act. 78:164.
Hospital shared service orgs. 78:587.
Lobbying election. 78:594.
Political education activities. 78:466, 501.
Power co-op not operated on patronage basis not exempt. 78:561.

Expenses
Business
commuting. 78:678.
foreign conventions, reporting requirements. 78:726.
foreign service officers forced home leave. 78:623.
grassroots lobbying. 78:375.
job counseling. 78:374.
meals, mandatory contribution. 78:245.
premiums paid to foreign sub. insurer. 78:395.
pre-operating expenses. 78:410.
sale-leaseback. 78:368, 516.
Sec. 162(c) and illegal rebates. 78:253.
Sec. 212 expenses. 78:436.
training for Scientology "auditor." 78:436.
Interest, see "Interest income & expense."
Medical
child care. 78:628.
payment by third party as "payment" by taxpayer. 78:438.
swimming pool. 78:683.
Moving, "substantial period of employment." 78:499.
Sales tax in constructing building. 78:149.
Sec. 268. 78:608.

Foreign income and taxpayers
Controlled corps.
CFC stock as investment for U.S. property. 78:400.
Intercompany pricing, examination by IRS. 78:196.
Irish operations, planning for. 78:233, 281.
Puerto Rico tax on dividends from Sec. 936 sub. 78:716.
Sec. 367 notice requirement. 78:732.
Sec. 861 regs., allocation and apportionment of R&D expenditures. 78:388.
Sec. 911 rules
filing extension. 78:678, 750.
income averaging and. 78:672.
resident for entire short taxable year. 78:399.

Foreign taxes
Credit for, see "Credits against tax."

Forms in use
Form 1065. 78:274.
Form 1120, Question G. 78:131.
Spotlighted Forms
5006 and 1065—78:115; 5500 and 5500-C, and employee benefit application forms—78:175, 176, 367; 5310 and 5713—78:490; 712—78:751.
W-2—78:245.

Freedom of Information Act
See "Internal Revenue Service."

Gains and losses
At-risk rules
master record "lease." 78:120.
percentage depletion. 78:338.
Capital assets, artistic work and the carryover-basis problem. 78:229.
Capital gains and losses, see "Capital gains and losses."
Foreclosure, abandonment, and settlement, the effect on mortgagors. 78:68.
Gambling losses, club's payment to shills as. 78:686.
Involuntary conversions of property
delinquent tax sales. 78:58.
optional renewal periods added to lease term. 78:370.
Key man insurance, effect of on loss deduction. 78:672.
Liquidation of partnership interest compensated by insurance proceeds. 78:378.
Loss on sale to controlled entity not bona fide. 78:697.
Sec. 267 as planning tool. 78:731.
Sec. 274 and sale of nonbusiness property. 78:185.
Sec. 1034, "principal" residence of owner of two determined. 78:442.
Sec. 1244. 78:626, 757.

Gifts
See "Charitable contributions."

Gift tax
Exemption
determination of. 78:275.
reduction of. 78:275.
Family "sale" for annual notes. 78:422.
Gift splitting. 78:452.
by spouses in different gift tax brackets. 78:402.
Inter vivos gifts, advantages of. 78:43.
Interest-free family loans. 78:753.
Marital gifts by moderate-sized estates. 78:94.
Sec. 2513 election not made by signing other spouse's name. 78:316.
Transfer of trust remainder as gift of present interest. 78:443.
Transfer to trustee with discretion to distribute assets to grantor. 78:122.

Gross income
Annuities
tax deferral of interest on contracts. 78:231.
Assignment, land with unharvested crops. 78:608.
Discharge of indebtedness
exchange of old bonds for new with lower face value. 78:184.
Dividends, constructive. 78:632.
Donor's gift subject to payment of gift taxes. 78:248.
Exclusion, see "Exempt income."
Fringe benefits as. 78:678.
Informal marital separations. 78:470.
Rebates, illegal. 78:504.
Residence sale by senior citizen. 78:277.
Sec. 83
educational benefit plan. 78:315.
final regs., analysis of. 78:726, 733.
Sec. 119
amendment of. 78:678.
trooper's cash meal allowances. 78:116, 342, 678.
Strike penalty withheld from teacher's salary. 78:312.
Tax benefit rule. 78:624.

Insurance
Company
foreign captive, Sec. 4371 tax. 78:147.
Life insurance
innovations in planning. 78:40.

Interest income and expense
Imputed interest, patent transfers. 78:434.
Interest debited by lender not "paid" by borrower. 78:569.
Investment interest
exempt, IDB capital expenditure of $5 million issue exemption. 78:276.
substantial investment motive discussed. 78:558.
Tax-free interest, arbitrage bonds. 78:499.

Internal Revenue Service
See also "Procedure and administration."
ADP in IRS, Ruttle speaks of change. 78:99.
Freedom of Information and Privacy Acts, effect of on enforcement. 78:363.
Information returns program. 78:359.
Non-pro rata distributions, IRS position on. 78:223.
Personnel. 78:245, 490, 679, 751.
Regulations
final, see particular subject.
Sec. 7502 metered mail regs. upheld. 78:250.
Spotlighted. 78:115, 176, 244, 297, 366, 431, 490, 554, 614, 679, 751.
Rulings procedures, IRs, etc.
Spotlighted. 78:46, 114, 115, 175, 243, 244, 297, 366, 430, 489, 490, 553, 554, 614, 678, 679, 750.
TCMP audits. 78:605.

Inventories
Full absorption costing
retailers, applicable to. 78:460.
ten-year spread on untimely change. 78:147.
LIFO
computational procedures, analysis of. 78:4
conformity
interim reports, applicable to. 78:317.
through business combinations. 78:232.
election
leaving affiliated group. 78:274.
not required in consolidated statements of foreign parents of domestic sub. 78:562.
Market value based on percentage write-downs in valuation. 78:56.
Writedowns, percentage of excess. 78:463, 679.

Involuntary conversion of property
See "Gains and losses."

Legislation
Bankruptcy
H.R. 8200. 78:750.
H.R. 9973. 78:298.
Capital gain reductions. 78:546.
Foreign earned income. 78:750.
Pension rollovers. 78:750.
Proposed. 78:114, 175, 243, 297, 489, 553, 614.
Revenue Act of '78, see particular subject area.
Tax reform, see "Tax reform."
Tax Reform Act of '76, see particular subject area.

Liquidation of corporation
Non-pro rata, IRS position on. 78:227.
Partial
proceeds from redemption of Corn Products-type stock. 78:93.
Sec. 243 dividend, purposely delayed distribution to corporate shareholder. 78:255.
Sec. 346 distribution. 78:56.
Secs. 331 and 311, conflict between. 78:229.
Sec. 333, incorrect designation of distribution month. 78:531.
Sec. 337, selling expenses offset gain. 78:692.
Sub. acquired under Sec. 304. 78:182.

Losses, deductibility
See "Gains and losses."

Maximum and minimum tax
Maximum
deferred compensation under '76 Act. 78:76.
incidental capital as income-producing factor. 78:637.
payments under qualified plans and non-compete covenants. 78:44.
personal service net income, effect of sole proprietorship loss on. 78:372.
Minimum
Clifford trusts, using for corporate charitable contributions. 78:223.
component depreciation tax trap. 78:277.
intangible drilling costs. 78:533.
NOLs, effect of election not to carryback. 78:340.
Sec. 162 vs. Sec. 275. 78:179.

Natural resources
Depletion, representative market price and the meaning of "regularly." 78:226.
Oil and gas
drilling farm-out arrangements. 78:38.
intangible drilling costs and minimum tax. 78:533.
Percentage depletion, see "Depreciation," recent developments. 78:41.
Solid minerals, understanding the property unit concept. 78:82.

Net operating losses
Bankruptcy
losses occurred during and prior to. 78:318.
survival after Chapter X. 78:463.
Carrybacks
effective dates of '76 Act changes. 78:336.

Oil and gas
See "Natural resources."

Partners and partnerships
Capital as income producing factor
activities financed by bank loan. 78:52.
family trusts performing accounting services. 78:690.
Elections, inapplicable to some partners because of Sec. 743. 78:337.
Liabilities, two-tier. 78:588.
Sec. 751, the "collapsible partnership." 78:47.

Sec. 754 election, carryover basis rules. 78:339.
Tax-free exchange, general partnership interest. 78:379.
Tax shelter interest, disposing of to create income. 78:278.

Pensions
See "Deferred compensation plans."

Personal holding company
Dividends
in kind of depreciated property. 78:397.
intercompany and consolidated returns. 78:728.
paid in appreciated property. 78:307.
Form 1120 PH, error. 78:42.
Municipal bonds, avoiding PHC tax by investing in: 78:669.

Private foundations
Capital gain property, contribution of. 78:671.

Procedure and administration
See also "Forms in use," "Internal Revenue Service" and "Returns."
Award of attorney's fees
applicability to counter-claim in refund suit. 78:503.
Discharge of property subject to lien. 78:459.
Estimated tax
seasonal taxpayers, rules for 78:728.
Single level of appeal. 78:111, 678.
Summons. 78:181, 491.
Tax Court Commission, members appointed. 78:679.

Real estate investment trusts
NOL deduction problem. 78:230.

Redemptions of stock
Charitable gift of close stock, IRS position. 78:495.
Partial redemption of preferred by shareholder owning no common. 78:186.
Sec. 302
termination of interest. 78:97, 297.
Sec. 305
periodic redemption of preferred not dividend to common shareholder. 78:376.
redemption premium concept. 78:660.

Regulated investment company
Operating company, conversion of. 78:44, 143.

Reorganizations and corporate divisions
A type. 78:631.
B type
overlapping with C, IRS policy. 78:460.
Continuity of interest rule. 78:118.
C type. 78:726.
Debt cancellation prior to merger avoids Sec. 357(c). 78:698.
E type and original issue discount. 78:730.
F type. 78:61, 146, 313.
Sec. 355. 78:598.
Sec. 351 and public offering of stock. 78:688.

Returns
See also "Forms in use," "Proc. and admin."
Consolidated returns, see "Consolidated returns."
Deductions, waiver to reduce liability. 78:399.
Estimated tax payments, minimizing for seasonal businesses. 78:93.
Income averaging. 78:142, 403.
Nonresident aliens, joint return elections. 78:93.
Penalties
Sec. 6655. 78:560.
Preparers. 78:625.
Sec. 6013(h), where spouses are dual-status aliens. 78:402.
Spotlighted. 78:615.
Standard deduction for dual-status aliens. 78:227.
Tax forms subcommittee, AICPA. 78:616.

Social security (FICA)
See "Employment taxes."

Stock
Dividends
close corp.'s disallowed T&E expenditures. 78:250.
Options
disadvantages in declining market. 78:95.
Redemptions, see "Redemptions of stock."
Sec. 304, advantageous use by corporate seller of stock. 78:227.
Sec. 306
avoiding classification. 78:459.
Sec. 1244. 73:626.
avoiding the taint in a shift-of-control recap. 78:228.
Warrants, expiration of. 78:580.

Subchapter S corporations
Disaster losses and Sec. 165(h). 78:145.
IRS waiver of 5-yr. rule. 78:634.
NOL deduction and worthless stock loss, conflict between. 78:310.
Sec. 1372(e)(5)
interest expense. 78:507.
rents as demolition proceeds. 78:621.
Sham terminations, determinations of by IRS. 78:144.

Tax free exchanges
See "Gains and losses."

Tax practice
Civil liability, summary of. 78:330.
Using algebra to solve special tax problems. 78:219.

Tax reform
See also "Deferred compensation plans, ERISA."
AICPA testimony on President's '78 tax program. 78:246.
H.R. 10617 and S. 2461, carryover basis rules. 78:483.
H.R. 11055. 78:366.
'78 Act capital gains provisions. 78:680.
'77 Act and income averaging. 78:141.

Tax return preparers
Manual signing requirement. 78:679.
Penalty for omission of income. 78:762.

Tax treaties
U.S.-U.K. estate tax. 78:751.

Trusts and estates
See also "Estate planning."
Distributions in kind, stepped-up basis. 78:276, 530.
Grantor trusts
avoiding corporate limitations on charitable contributions. 78:93.
creator "at risk" only for amount contributed. 78:495.
termination on death of non-elderly grantor. 78:92.
Taxation of trust distributions. 78:22.

Withholding tax
See "Employment taxes."

author index

12 months ended December 1978

Abbin, Byrle M.
Significant developments concerning estate planning—1978. Part I—78:150. Part II—78:206. Part III—78:287. Part IV—78:346.

Abbott, J. Perry
Using algebra to solve special tax problems. 78:219.

Almquist, Leonard J.
Tax-free income with warrants. 78:580.

Alpern, Anita F.
The taxpayer compliance measurement program: the backbone of the audit selection system. 78:605.

Barnett, Bernard
The taxation of trust distributions revisited after the '76 Act. 78:22.

Berenson, David A.
Bankruptcy—Tax accounting, tax returns and congressional revision: H.R. 9973. 78:298.

Bravenec, Lorence L.
An analysis of the final Sec. 83 regulations. 78:733.

Bruch, Carol S.
The effect of informal marital separations on personal income taxation. 78:470.

Burge, Marianne
Tax planning for Irish operations. Part I—78:233. Part II—78:281.

Burke, Frank M., Jr.
Taxation of solid minerals: understanding the property unit concept. 78:82.

Capettini, Robert
The effects of alternative assumptions on leveraged lease rates of return. 78:522.

Carlson, David K.
See Abbin, Byrle M.

Carp, Gerald I.
Intrafamily "sale" for notes: IRS vs. T.C. 78:422.

Cleveland, Grover A.
Foreclosure, abandonment, and settlement: the tax effect on mortgagors. 78:68.

Crumbley, D. Larry
Unraveling a collapsible partnership. 78:47. A summary of civil liability in tax practice. 78:330.

Daskal, Robert H.
See Abbin, Byrle M.

Degann, A. David
Retirement plans for professional corporations: maximizing benefits and deductions. 78:674.

Hanley, Thomas R.
Single level of appeals gains favor within IRS; AICPA to survey CPA practitioners. 78:111. IRS suspends Sec. 274 question on 1977 Form 1120. 78:162.

Harmelink, Philip J.
The effects of alternative assumptions on leveraged lease rates of return. 78:522.

Haspel, Ahron H.
Taxation of solid minerals: understanding the property unit concept. 78:82.

Hasselback, James R.
Security losses: the importance of being worthless. 78:102.

Henning, Michael A.
DISC and the '76 Act. 78:324.

Hinderscheid, Lee F.
ADR depreciation—an automated system approach. 78:17.

Horvitz, Jerome
A summary of civil liability in tax practice. 78:330.

Jensen, Herbert L.
A summary of civil liability in tax practice. 78:330.

Jordan, William E.
Sec. 119 after *Kowalski*. 78:342.

Kalish, Richard H.
Intercompany pricing: how to handle an international tax examination. 78:196.

Kauffman, Steven A.
Merits of incorporating an athlete. 78:478.

Kretzer, Matthew R.
DISC and the '76 Act. 78:324.

Lieberman, Paul
Employee stock ownership trusts: the final regulations. 78:260.

Linett, Eugene S.
For Tax Trends column, see "at a glance" page of each issue.

Lipner, Steven
The '76 Act and other developments affecting exempt organizations and charitable giving. 78:164.

Lurie, Alvin D.
Charities begin at the IRS: the forms and substance of their regulation. 78:536.

Manning, Robert F.
For the Spotlight column, see "at a glance" page of each issue.

Marty, Jerry
The spin-off of owner-occupied real estate in light of the proposed Sec. 355 regs. 78:598.

Miller, Roger L.
AICPA survey on single level of IRS appeals. 78:294. Tax Division comments on single level of appeals. 78:428. In good form: comments of the Tax Forms Subcommittee. 78:616.

Mirsky, Burton M.
Significant recent developments concerning consolidated returns. 78:132.

Mitchell, Alan
Treatment of split gifts under the '76 Act. 78:452.

Morgan, Edward A.
The Sec. 305 "redemption premium" concept. 78:660.

O'Broin, Joe
Tax planning for Irish operations. Part I—78:233. Part II—78:281.

Orbach, Kenneth N.
Unraveling a collapsible partnership. 78:47.

Owens, James I.
The IRS information returns program. 78:359.

Padwe, Gerald W.
The '78 Act—capital gains and tax preferences. 78:708.

Pavlock, Robert S.
Employee stock ownership trusts: the final regulations. 78:260.

Protass, Steven L.
Significant recent developments concerning consolidated returns. 78:132.

Raddie, Michael
The implications of the Supreme Court's decision in *Frank Lyon*. 78:516.

Reid, Donald J.
Puerto Rico tollgate tax on dividends from a Sec. 936 manufacturing subsidiary. 78:716.

Rothschild, Leonard W., Jr.
Allocation and apportionment of research and development expenditures under Regs. Sec. 1.861-8. 78:388.

Ruttle, Patrick J.
ADP in the IRS: responding to change. 78:99.

Schmidt, Henry W., Jr.
The implications of the Supreme Court's decision in *Frank Lyon*. 78:516.

Seago, W. Eugene
The tax treatment of start-up costs. 78:410.

Shrekgast, Wallace E.
The '76 Act and other developments affecting exempt organizations and charitable giving. 78:164.

Smith, James E.
The '76 Act and the minimum tax: expanded planning opportunities for deferred compensation. 78:76.

Smith, Ricky Glenn
Transfer of land with unharvested crops—an analysis of the various alternatives. 78:608.

Stromsem, William R.
Single level of appeals gains favor within IRS; AICPA to survey CPA practitioners. 78:111. IRS suspends Sec. 274 question on 1977 Form 1120. 78:162. AICPA testifies on the President's 1978 tax program. 78:246. The effect of the Freedom of Information and Privacy Acts on IRS enforcement. 78:363. Tax Division comments on proposals to modify carryover basis. 78:483. The House-passed capital gains reductions—an explanation. 78:546. The capital gains provisions of the '78 bill—an explanation. 78:680.

Sutherland, William R.
LIFO—an analysis of some computational procedures. 78:4.

Switzer, Ralph
Treatment of split gifts under the '76 Act. 78:452.

Thomas, Kenneth F.
AICPA survey on single level of IRS appeals. 78:294. The effect of the Freedom of Information and Privacy Acts on IRS enforcement. 78:428. Tax Division comments on single level of appeal. 78:428. Tax Division comments on proposals to modify carryover basis. 78:483. The House-passed capital gains reductions—an explanation. 78:546. In good form: comments of the Tax Forms Subcommittee. 78:616. The capital gains provisions of the '78 bill—an explanation. 78:680.

Van de Ven, Martha A.
Merits of incorporating the athlete. 78:478.

Weinberg, Mark B.
Political education by charities. 78:466.

Wilkinson, Carl E.
'76 Act estate tax changes affecting closely held business interests. 78:405

Witt, Terry
Using algebra to solve special tax problems. 78:219.

Wolfish, Lawrence M.
Elective nonqualified cash deferred compensation plans in light of Prop. Regs. Sec. 1.61-16. 78:644.

Tax clinic editors

Borini, Mario P.
Sept. 78:529.

Braun, Steve
Feb. 78:92.

Broenen, Darwin C.
Nov.78:667.

Diss, William T.
Jan. 78:37.

Elder, Peter
Apr. 78:223.

Ellentuck, Albert B.
Oct. 78:585.

Farber, Paul
June 78:335.

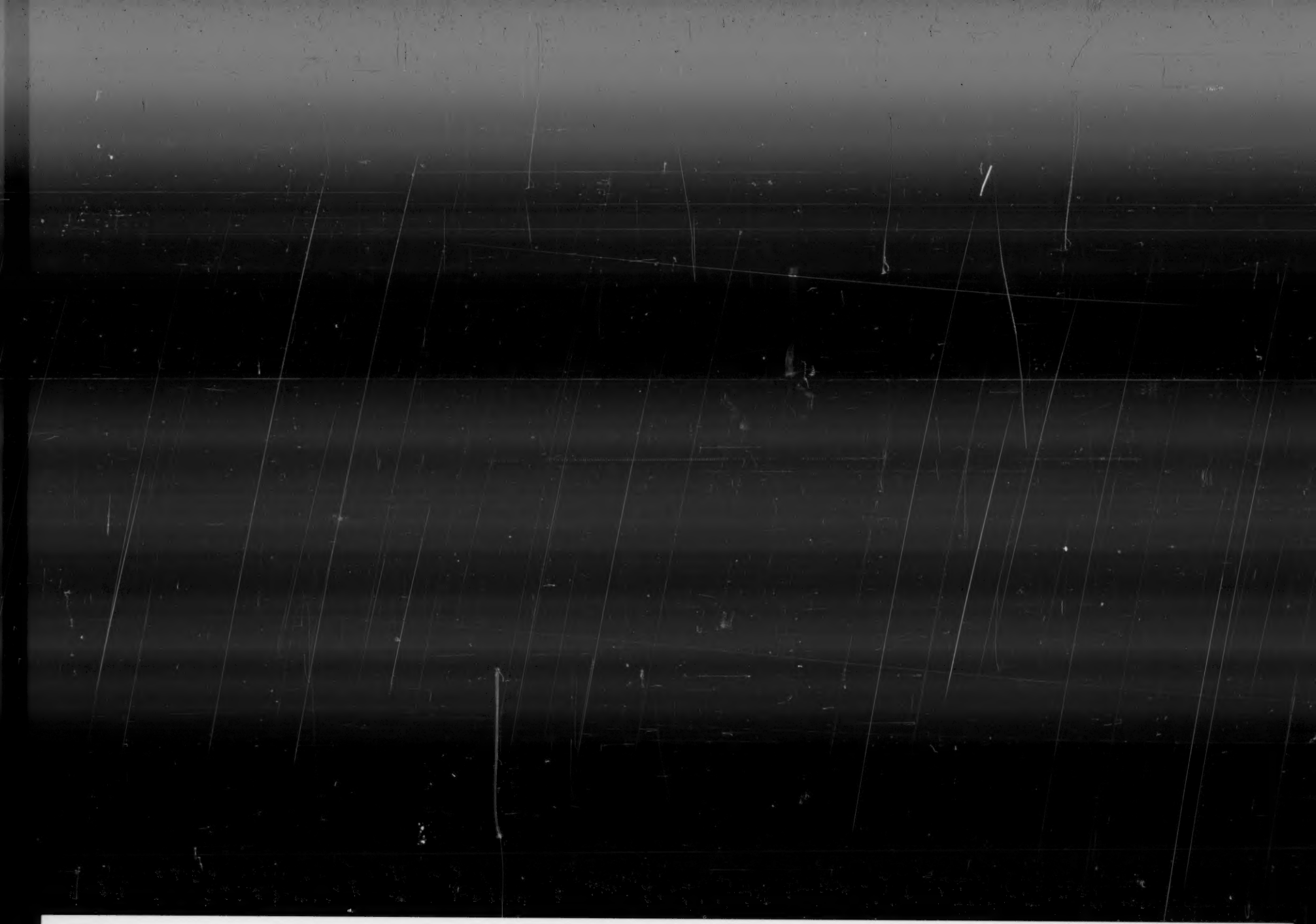
Josephs, Stuart R.
May 78:271.

Lerner, Herbert J.
Aug. 78:458.

Power, James E.
Dec. 78:725.

Sutherland, William R.
Mar. 78:141.

Tarantino, Dominic A.
July 78:395.

Key to page references

Pages	Issue	Pages	Issue	Pages	Issue
78:1-64	Jan. 78	78:257-320	May 78	78:513-576	Sept. 78
78:65-128	Feb. 78	78-321-384	June 78	78:557-640	Oct. 78
78:129-192	March 78	78:385-448	July 78	78:641-704	Nov. 78
78:193-256	April 78	78:449-512	Aug. 78	78:705-768	Dec. 78